

STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE
PHONE (317) 232-3777
FAX (317) 232-8779



INDIANA GOVERNMENT CENTER NORTH
100 NORTH SENATE AVENUE N1058(B)
INDIANAPOLIS, IN 46204

August 24, 2007

VIA U.S. MAIL

RE: County Assessor and Auditor Data Compliance

Dear President and Members of the LaPorte County Board of Commissioners,

The Department of Local Government Finance ("Department") sent a letter on July 20, 2007, to several counties requesting that each of the counties comply with Indiana law and provide the Department with their pay 2007 datasets, which include the 2006 Sales dataset, 2007 Assessor dataset, and 2007 Auditor dataset. LaPorte County did not receive the July 20 letter because it had already submitted all pay 2007 datasets, with at least one data set under review by the Department at that time that the letter was sent. I would like to thank the LaPorte County officials, particularly Carol L. McDaniel, County Assessor and Teresa Shuter, County Auditor, for their timeliness in submitting the datasets to the Department. These officials should be commended on their hard work.

While their efforts are appreciated, after completing our review of the datasets that were under review on or around July 20, the Department has determined that the following dataset(s) are noncompliant:

<u>DATA SET</u>	<u>OFFICIAL RESPONSIBLE</u>	<u>ORIGINAL DUE DATE</u>
2006 Sales Data	County Assessor	March 1, 2007

I am requesting that LaPorte County achieve compliance with the datasets mentioned above by **September 20, 2007**. This allows LaPorte County the same amount of time to remedy its noncompliant pay 2007 datasets as those counties receiving the July 20 letter. Due to the significance of these datasets, the Department will neither review nor approve any unit's 2007 or 2008 budget or pending debt issues, such as construction projects and emergency loans, in LaPorte County until compliance is achieved. Also, the Department may withhold LaPorte County's PTRC distributions until the datasets are compliant. Once these top-priority datasets are compliant, the Department will release LaPorte County's 2007 budget order, if held, and continue processing the pending 2007 debt issues. In addition, the Department will release LaPorte County's PTRC distributions, subject to the provisions below regarding 2008 PTRC distributions.

Compliance by counties with the Department's data requests has never been more important. Governor Daniels and the Indiana General Assembly are conducting an in-depth analysis of the property tax system in our state. To continue this analysis, and as an important policy-making tool, obtaining full and accurate datasets from each county is crucial for the success of these efforts. The Department's July 20, 2007, letter requested the submission of the most recent datasets. The Department now requests that all counties comply with Indiana law and provide full and accurate datasets beginning with the 2002 payable

2003 year. For the on-going analysis to continue, LaPorte County must submit the following datasets, which according to Department records are still noncompliant, by **October 15, 2007**:

<u>DATA SET</u>	<u>OFFICIAL RESPONSIBLE</u>	<u>ORIGINAL DUE DATE</u>
2006 Sales Disclosure Data	County Assessor	March 1, 2007
2006 Real Property Data	County Assessor	October 1, 2005

Because this data plays such a key role in policymaking, the Department will neither review nor approve any unit's 2008 budget or pending 2008 debt issues in LaPorte County until compliance is achieved. Also, if the noncompliance continues into 2008, LaPorte County may have its 2008 PTRC distributions withheld until all datasets are compliant.

Communication is essential to resolving any outstanding data compliance issues. We encourage you to update the Department on LaPorte County's current status with regard to the requested datasets. Please do not hesitate to ask any questions that you may have regarding data compliance, including requesting that a state information-technology expert assist you in submitting the data. Please contact the Department at data@dlgf.in.gov with questions relating to data compliance and/or to submit any information on LaPorte County's data compliance plan. Counties may check the status of each dataset by accessing the statewide data status spreadsheet, which is updated weekly, on the Department's website at <http://www.in.gov/dlgf/rates/>.

As a reminder, all data submissions should be directed to Diane Powers, Director, Fiscal and Management Analysis, Indiana Legislative Services Agency at dpowers@iga.in.gov. I appreciate your continued hard work in ensuring that LaPorte County becomes compliant with all data submission statutes and regulations. Working together, we can provide a fair and equitable system for all Indiana taxpayers.

Sincerely,

Cheryl A.W. Musgrave
Commissioner

CC: General Assembly
County Auditor
County Assessor
County Council Members
IT Directors
Tax and Assessment Vendors
Local Taxing Units